



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 23, 2020

Kevin Hagen  
Chief Executive Officer  
PotNetwork Holdings, Inc.  
3531 Griffin Road  
Fort Lauderdale, FL 33312

**Re: PotNetwork Holdings, Inc.**  
**Registration Statement on Form 10-12G**  
**Filed May 9, 2019**  
**File No. 000-55969**

Dear Mr. Hagen:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jonathan D. Leinwand, Esq.